


United States Bankruptcy Court for the Southern District of New York

WITHDRAWAL OF CLAIM

Debtor Name and Case Number:	Lehman Brothers Holdings, Inc. - 08-13555
Creditor Name and Address:	Embarcadero Aircraft Securitization Trust c/o C. Payson Coleman Pillsbury Winthrop Shaw Pittman LLP 1540 Broadway; New York, New York 10036
Court Claim Number (if known):	28713
Date Claim Filed:	September 22, 2009
Total Amount of Claim Filed:	\$388,270.15

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor. I hereby withdraw the above-referenced claim and authorize the Clerk of this Court, or their duly appointed Claims Agent, to reflect this withdrawal on the official claims register for the above-referenced Debtor.

Dated: 3/10/10


Print Name: Lillian Kim
Title (if applicable): Controller -Aircraft *
* Phoenix American Finance Services, Inc.
Solely as Administrative agent to Embarcadero Aircraft Securitization Trust

DEFINITIONS

Debtor
The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

Creditor
A creditor is any person, corporation, or other entity to which the debtor owed a debt.

Proof of Claim
A form filed with the clerk of the bankruptcy court where the bankruptcy case was filed, to tell the bankruptcy court how much the debtor owed a creditor (the amount of the creditor's claim).

ITEMS TO BE COMPLETED ON THIS WITHDRAWAL OF CLAIM

Court, Name of Debtor and Case Number:
Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor:
Complete the section giving the name and address of the creditor that was listed on the previously filed Proof of Claim form.

Information identifying the Claim that is to be withdrawn:
Complete the section giving the court claim number, date claim was filed and total amount of claim filed to help identify the claim that is to be withdrawn.

Sign and print the name and title, if any, of the creditor or other person authorized to file this withdrawal of claim (attach copy of power of attorney, if any).

This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed or, if applicable, with their duly appointed Claims Agent as per any procedure approved by the court in the above-referenced bankruptcy proceeding.

ORIGINAL


United States Bankruptcy Court for the Southern District of New York

WITHDRAWAL OF CLAIM

Debtor Name and Case Number:	Lehman Brothers Special Financing, Inc. - 08-13888
Creditor Name and Address:	Embarcadero Aircraft Securitization Trust, c/o C. Payson Coleman Pillsbury Winthrop Shaw Pittman LLP 1540 Broadway, New York, New York 10036
Court Claim Number (if known):	28714
Date Claim Filed:	September 22, 2009
Total Amount of Claim Filed:	\$388,270.15

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor. I hereby withdraw the above-referenced claim and authorize the Clerk of this Court, or their duly appointed Claims Agent, to reflect this withdrawal on the official claims register for the above-referenced Debtor.

Dated: 3/10/10


Print Name: Lillian Kim
Title (if applicable): Controller-Aircraft *
*Phoenix American Financial Services, Inc.
Solely as administrative agent to Embarcadero Aircraft Securitization Trust

DEFINITIONS

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ITEMS TO BE COMPLETED ON THIS WITHDRAWAL OF CLAIM

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Information about Creditor:
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Information identifying the Claim that is to be withdrawn:
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Sign and print the name and title, if any, of the creditor or other person authorized to file this withdrawal of claim (attach copy of power of attorney, if any).

This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed or, if applicable, with their duly appointed Claims Agent as per any procedure approved by the court in the above-referenced bankruptcy proceeding.

ORIGINAL

ISSUER GROUP SERVICES
POWER OF ATTORNEY
OF
EMBARCADERO AIRCRAFT SECURITIZATION TRUST

WHEREAS EMBARCADERO AIRCRAFT SECURITIZATION TRUST, having its registered office at c/o Wilmington Trust Company, 1100 North Market Street, Rodney Square North, Wilmington Delaware 19890 (hereinafter called the "Grantor") desires to appoint RESOURCE/PHOENIX, INC having its office at 2401 Kerner Boulevard, San Rafael, CA 94901 (the "Attorney") as the true and lawful attorney of the Grantor for and in the name of and on behalf of the Grantor in such Attorney's absolute discretion to execute each and every Requisite Document and Requisite Act as defined below and do all or any of the acts or things hereinafter mentioned.

KNOW ALL MEN BY THESE PRESENTS that in consideration for the mutual promises and benefits set forth in the Administrative Agency Agreement (defined below) the Grantor does hereby make, constitute and irrevocably and unconditionally appoint for the period (the "Term") as and from the date hereof until termination or expiry of the Administrative Agency Agreement between the Grantor, other Issuer Group Members, Bankers Trust Company and the Attorney, dated as of August 25, 2000 (the "Administrative Agency Agreement") in accordance with its terms the Attorney as a true and lawful attorney of the Grantor for and in the name of and on behalf of the Grantor with absolute discretion to exercise, do, execute and/or deliver all or any of the acts, documents and things hereinafter mentioned that in to say:

1. To negotiate, approve, settle the terms of, agree, make, sign, execute (whether under hand or seal) and deliver all deeds, agreements, documents, commitments, arrangements, instruments, applications, oaths, affidavits, declarations, notices, confirmations, certificates, approvals, acceptances, deliveries and to do all other acts, matters and things whatsoever which are in each case necessary or desirable for the Attorney to do for and on behalf of the Grantor in respect of the provision of the Issuer Group Services (as defined in and contemplated by the Administrative Agency Agreement) (each such document a "Requisite Document" and each such act a "Requisite Act").
2. To make such amendments, modifications and variations to the Requisite Documents and to enter into ancillary documentation in respect thereof, all on such terms as any such Attorney may, in its sole discretion, determine from time to time for and on behalf of the Grantor; and to make, give, sign, execute and do all things including, without limitation, any material acts which may be necessary in order to effect the terms of such Requisite Documents or in connection with the making, signature, executions and

delivery of the Requisite Documents or any other documents required to be executed by the Grantor in connection therewith or the performance of any acts, matters and things contemplated thereby or by the Requisite Acts as may be necessary in accordance with the provision of the Issuer Group Services.

3. To nominate and appoint one or more substitutes as attorney or attorneys under it for all and any of the purposes aforesaid and the appointment of same with liberty to revoke.
4. To acknowledge this Power of Attorney as the act and deed of the Grantor and generally to do all other acts which may be necessary and desirable for carrying the purpose of this Power of Attorney into effect.

IT IS HEREBY DECLARED THAT: -

- (A) The Grantor hereby ratifies and confirms and agrees to ratify and confirm whatsoever any Attorney shall do or cause to be done in, or by virtue of this Power of Attorney as long as such act is not inconsistent with the terms of the Administrative Agency Agreement or this Power of Attorney or in violation of Applicable Law.
- (B) This Power of Attorney shall be irrevocable for the Term and at all times both before and after the Term shall be conclusive and binding upon the Grantor and no person or corporation having dealings with any Attorney under this Power of Attorney shall be under any obligation to make any inquiries as to whether or not this Power of Attorney has been revoked and all acts hereunder shall be valid and binding on the Grantor unless express notice of its revocation shall have been received by such person or corporation.
- (C) Subject to the provisions of the Administrative Agency Agreement the Grantor unconditionally undertakes to indemnify and keep indemnified each Attorney and his agents, and their respective successors and estates, against all actions, proceedings, claims, costs, expenses and liabilities of whatsoever nature arising from the exercise or purported exercise in good faith of any of the powers conferred on each Attorney by this Power of Attorney.
- (D) The particular powers enumerated above shall be given the widest interpretation.
- (E) THIS POWER OF ATTORNEY SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK.

IN WITNESS WHEREOF the Grantor has caused this Power of Attorney duly
executed by the Grantor this 25th day of August, 2000.

EMBARCADERO AIRCRAFT
SECURITIZATION TRUST
By Wilmington Trust Company, not in its
individual capacity but solely as Owner Trustee

By 
Name: **W. CHRIS SPONENBERG**
Title: **ASSISTANT VICE PRESIDENT**

NY1:#3266486